

A CAMPAIGN OF DECEPTION

If the reorganizers obtain control of the party they cannot be trusted to bring about a single reform that the people need. They had their chance under Mr. Cleveland's administration and they not only failed to accomplish anything for the benefit of the country, but they divided the party and carried into the republican party all whom they could control. Even the patronage, which the reorganizers seem to regard as the principal object of party contention, was used to injure the democratic party and to corrupt many of those who received official reward.

The reorganizers are not willing to harmonize. They have never made a proposition looking toward harmony. They are as insolent today as they were in '96 and they not only demand what they demanded then, but more, too. Then they only asked that we favor international bimetalism in preference to independent bimetalism. Now they demand that we accept the gold standard as final and allow the financiers to carry out their scheme for an asset currency, a branch bank and a redeemable silver dollar. Then they would have been content with the platform; now they demand the platform, the candidates and the party organization, and in addition to that they insist that we must drive away the allies that came to us when they left, although they are not able to bring back those who have become fully identified with the republican party and who have shown, by so doing, that their real objection to the democratic party was that it would not become

a republican party. Look at the men who are being pushed for the presidential nomination by the reorganizers. Not one is seriously mentioned who dares to state his views upon public questions and invite democratic judgment thereon; and these candidates are put forward, not because of what they believe or because of what they will do, but because it is said that they can win.

The reorganizers insult the real democrats when they suggest that success is more important than democratic principles themselves, and it is an unsupported assumption to say that success can be secured by any such policy.

The republicans may be able to carry on a campaign of deception and corruption, but the democrats cannot hope to secure victory in that way, even if they were unprincipled enough to try it.

With a view to forwarding the work of organization The Commoner will furnish upon application a form of constitution and membership blanks to all who request them, and every reader of The Commoner should appoint himself a committee of one to perfect the organization of a club in his precinct without delay. A course of study will be outlined in The Commoner, and from week to week the editor will discuss the subjects suggested.

Secretaries are asked to report organizations, notice of which will be made in The Commoner for the information of other communities.

DO NOT DELAY! ORGANIZE NOW!

yet made in the judge's behalf. If the Eagle is "authorized" to speak for its candidate then he stands for reorganization and the repudiation of the present party creed. Will the judge say this?

The Eagle seems anxious to get rid of "the Bryan remnant" because the loss of this "remnant" will be "more than made good by better men whom they alone have alienated from the democratic party." Is this the source to which the judge is looking for support? He may as well save the worry of a campaign if his acceptance of a nomination depends on the adoption of a platform that repudiates the Kansas City platform. He will find it difficult to please newspapers like the Eagle and also please the more than six millions of voters who have supported the democratic ticket in two campaigns. Which side will he take? Will he speak for himself or allow the Eagle to speak for him? The Kansas City platform democrats will attend the next national convention.

An Income Tax Decision.

An important decision was rendered February 9 by United States Circuit Judge Gilbert at the circuit court of appeals, San Francisco. This decision related to the income tax and while it immediately applied to the constitutionality of the income tax law adopted by the territory of Hawaii, because of some of the statements made by the court, it will be of general interest.

Referring to this decision the San Francisco Chronicle says:

A bill was passed by the legislature of Hawaii in 1901, fixing a tax of 2 per cent on incomes above \$1,000. W. C. Peacock and fifty-nine other merchants of Honolulu instituted an action against J. W. Pratt, assessor and collector of the division of Honolulu, Hawaiian territory, to enjoin that official from the collection of the tax. The government planned to collect \$8,056.68 on a net income of \$402,834 of the complainants.

The complaint was filed in the circuit court of Hawaii, and set forth that the act was invalid by reason of being in conflict

with the organic act of the territory, and also with the federal constitution. Complainants maintained that the exception of incomes below the amount of \$1,000 was illegal, and that the salary of judges should have been excepted.

A demurrer was filed by the government, and sustained by the judge, and the bill dismissed outright. The appeal was then made. Judge Gilbert decides that a territory has a right to legislate in the matter of taxation, and, in affirming the opinion of the lower court, says:

"The appellants by their bill seek to enjoin the enforcement of the income tax on the ground that it violates both the organic act of the territory and the constitution of the United States in that it contains illegal discriminations, fails to exempt the salaries of judges and compels taxpayers to furnish evidence against themselves that may result in their criminal prosecution. It is contended that the exemption of incomes to the extent of \$1,000 is an illegal discrimination. The power of state legislatures to grant reasonable exemptions is undisputed. It has been upheld on grounds of public policy, a public policy which seeks to exclude from taxation the living expenses of the average family and thus enable the poor man to escape from being a public burden. It rests upon the theory that the exemption results in ultimate benefit to the taxpayer. It does not apply to corporations, for they have not the same expenses as the individual. We are unable to discover any ground for holding that an exemption of income to the extent of \$1,000 from an income tax law is unreasonable, or that its allowance is an abuse of legislative discretion.

"Upon a careful consideration of the act and of the averments of the bill, we discover no ground for enjoining the collection of the tax, and find therefore no equity in the bill. The act was undoubtedly intended to remedy the depletion of the revenues of the territory. It contains no evidence of an intention to unjustly or unfairly discriminate. It places the burden of taxation upon the points of strongest resistance, where it is easiest borne."

The fact of general interest is that this federal court having the Hawaii income tax under consideration said: "It contains no evidence of

an intention to unjustly or unfairly discriminate. It places the burden of taxation upon the points of strongest resistance, where it is easiest borne."

The objections that were raised against the Hawaii income tax are similar to those that are raised against a proposed income tax within our own country. And yet in spite of all these specious pleas the intelligent man must understand that the income tax is the most rational of all taxes and that in the language of the federal court at San Francisco "it contains no evidence of an intention to unjustly or unfairly discriminate. It places the burden of taxation upon the points of strongest resistance where it is easiest borne."

And now the question suggests itself, if the income tax in Hawaii "contains no evidence of an intention to unjustly or unfairly discriminate" and if the Hawaii income tax "places the burden of taxation upon the points of strongest resistance where it is easiest borne," why not an income tax within the United States of America?

A Permanent Truth.

The republicans who try to justify a colonial policy patterned after Great Britain's rule in India are in the habit of saying that the Declaration of Independence was only intended to accomplish an immediate purpose, namely, the arousing of the people to the necessity of securing independence. It has been denied that the Declaration was really intended to set forth any permanent governmental principles.

Those republicans who have been deluded into accepting this statement would do well to read the speech made by Abraham Lincoln at Springfield, Ill., June 26, 1857. In that speech Mr. Lincoln not only pointed out that the doctrine that "all men are created equal" was not necessary for the securing of independence, but that it was presented as an eternal truth and was intended for future use.

In these days of boasted prosperity the republicans may find it valuable to remember that Lincoln spoke of the proneness of prosperity to breed tyrants and pointed out that it was at just such times that the Declaration of Independence and its doctrines were needed. He said:

"The assertion that all men are created equal was of no practical use in affecting our separation from Great Britain; and it was placed in the Declaration not for that, but for future use. Its authors meant it to be—as, thank God, it is now proving itself—a stumbling block to all those who in after times might seek to turn a free people back into the hateful paths of despotism. They knew the proneness of prosperity to breed tyrants, and they meant when such should reappear in this fair land and commence their vocation, they should find left for them at least one hard nut to crack."

What Reorganizers Want.

The Commoner mentioned Governor Garvin as a presidential possibility because he is a sure enough democrat and has the prestige of success, but the eastern papers rule him out because his views are known and known to be against plutocracy. The reorganizers say that they want some one who "can win," but their real purpose is to secure some one who is without "views" to the public, but secretly attached to the corporations.

Johnson vs. Hanna.

The fight in Cleveland between Tom Johnson, who is working to secure 3-cent fares for the people, and Senator Hanna, who is using the republican organization to advance his pecuniary interests, is important enough to interest the readers of The Commoner, and Mr. Johnson's statement is, therefore, reproduced on another page. Johnson is neither dead nor sleeping.